

**Illinois Department of Revenue  
Regulations**

<b>Title 86 Part 471 Section 471.101 Definitions</b>
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**TITLE 86: REVENUE  
CHAPTER I: DEPARTMENT OF REVENUE**

**PART 471  
GAS USE TAX LAW**

**Section 471.101 Definitions**

*"Delivering supplier maintaining a place of business in this State", or any like term, means any delivering supplier having or maintaining within this State, directly or by a subsidiary, an office, distribution facility, sales office or other place of business, or any employee, agent or other representative operating within this State under the authority of such delivering supplier or such delivering supplier's subsidiary, irrespective of whether such place of business or agent or other representative is located in this State permanently or temporarily, or whether such delivering supplier or such delivering supplier's subsidiary is licensed to do business in this State.*

*"Delivering supplier" means any person engaged in the business of delivering gas to persons for use or consumption and not for resale, and who, in any case where more than one person participates in the delivery of gas to a specific purchaser, is the last of the suppliers engaged in delivering the gas prior to its receipt by the purchaser. A person, such as a gas utility, that provides for the delivery of customer owned gas through gas lines that are connected to the customer's residence or place of business is considered a delivering supplier. A person who transports gas through an interstate pipeline directly to a customer in this State who uses that gas for its own use or consumption and not for resale is considered a delivering supplier. A person who sells gas to an end user, but does not provide for delivery of the gas to such end user, is not considered a delivering supplier.*

EXAMPLE: A customer purchases gas for use in its business from a gas marketer and has the customer's local utility company deliver the gas to that customer's place of business. In that instance, the customer's local utility company is the delivering supplier.

*"Department" means the Department of Revenue of the State of Illinois.*

*"Gas" means any gaseous fuel distributed through a pipeline system.*

*"Law" means the Gas Use Tax Law [35 ILCS 173].*

*"Person" means any natural individual, firm, trust, estate, partnership, association, joint stock company, joint adventure, corporation, or a receiver, trustee, guardian, or other representative appointed by order of any court, or any city, town, county, or other political subdivision of this State.*

*"Purchase of out-of-State gas" means a transaction for the purchase of gas from any supplier in a manner that does not subject the seller of that gas to liability under the Gas Revenue Tax Act [35 ILCS 615].*

*"Purchase price" means the consideration paid for the distribution, supply, furnishing, sale, transportation, or delivery of gas to a person for use or consumption and not for resale, and for all services directly related to the production, transportation, or distribution of gas distributed, supplied, furnished, sold, transmitted, or delivered for use or consumption, including cash, services, and property of every kind and nature. However, "purchase price" shall not include consideration paid for:*

*Any charge for a dishonored check.*

*Any finance or credit charge, penalty, charge for delayed payment, or discount for prompt payment.*

*Any charge for reconnection of service or for replacement or relocation of facilities.*

*Any advance or contribution in aid of construction.*

*Repair, inspection, or servicing of equipment located on customer premises.*

*Leasing or rental of equipment, the leasing or rental of which is not necessary to furnishing, supplying, or selling gas.*

*Any purchase by a purchaser if the supplier is prohibited by federal or State constitution, treaty, convention, statute, or court decision from recovering the related tax liability from such purchaser.*

*Any amounts added to purchasers' bills because of changes made pursuant to the tax imposed by the Law.*

*In case credit is extended, the amount thereof shall be included only as and when payments are received.*

*"Self-assessing purchaser" means a purchaser of gas for use or consumption that is required to be registered with the Department and is responsible for filing returns and paying the tax imposed under the Law directly to the Department. [35 ILCS 173/5-5]*

